

Memorandum

Date: April 20, 2010

To: Office of Inspections

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**
Border Division

File No.: 601.9857.16472

Subject: CAPISTRANO AREA'S RESPONSE TO FISCAL CONTROLS INSPECTION

Attached is Capistrano Area's Exceptions response to the Fiscal Controls Inspection recently conducted by Departmental personnel.

The Area commander has closely reviewed the findings and recommendations contained within the final report and concurs with the evaluator's findings.

I concur with the commander's actions in this matter and am satisfied with the report's findings.



G. A. DOMINGUEZ, Chief

Attachments

cc: Capistrano Area



Safety, Service, and Security



STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Capistrano	Division: Border	Number: 690
Evaluated by: Sgt. S. Doumas, #11027		Date: 03/01/2010
Assisted by: OA L. Schubbert, #A5757		Date: 03/01/2010

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level X Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 		
Follow-up Required: <input type="checkbox"/> Yes X No <input type="checkbox"/> Follow-Up Inspection		Commander's Signature: 		Date: 3-25-2010
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input type="checkbox"/> Yes	X No	<input type="checkbox"/> N/A	Remarks: All clerical requirements are followed as outlined in departmental manuals. Thus, alleviating duplication in the Area's SOP
3. Does the command have adequate separation of duties for collections received?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer requires access?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	X No	<input type="checkbox"/> N/A	Remarks: The safe is located within the Area's evidence room, which is within a separately secured room (currently Area Commander's office).
9. Are weekly transmittal reports prepared in accordance with departmental policy?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was each counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Area utilizes recycling. No resale of items.
17. Is sales tax added to items that are not for resale?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The report(s) are submitted to the FOO (Lt. Lukkes) for review and/or approval.
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The report(s) are submitted to the FOO (Lt. Lukkes) for review and/or approval.
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

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26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	X No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	X No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	X No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

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Command: Capistrano	Division: Border	Chapter: 4
Inspected by: Sgt. S. Doumas, #11027		Date: 03/01/2010

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans. A CHP 51 Memorandum may be used if additional space is required.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level		Total hours expended on the inspection: 1.0 Hours	<input type="checkbox"/> Corrective Action Plan Included <input type="checkbox"/> Attachments Included
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Forward to: Border Division Due Date: 03/31/2010		
Chapter Inspection: Chapter 4 – Fiscal Controls			
Inspector's Comments Regarding Innovative Practices: None			

Command Suggestions for Statewide Improvement:

Inspector's Findings: Upon review of the Area's fiscal controls as outlined in the inspection's checklist, there were no deficiencies noted.

Commander's Response: ☒ Concur or ☐ Do Not Concur (Do Not Concur shall document basis for response)

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EXCEPTIONS DOCUMENT

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Inspector's Comments: Shall address non concurrence by commander (e.g., findings revised, findings unchanged, etc.)

Required Action: None

Corrective Action Plan/Timeline:

<input type="checkbox"/> Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.)	COMMANDER'S SIGNATURE 	DATE 3-25-2010
	INSPECTOR'S SIGNATURE 	DATE 03/01/2010
<input type="checkbox"/> Reviewer discussed this report with employee <input type="checkbox"/> Concur <input type="checkbox"/> Do not concur	REVIEWER'S SIGNATURE	DATE